



State of Tennessee Department of Children's Services

Administrative Policies and Procedures: 3.7

Subject: Processing Journal Vouchers

Supersedes: DCS 3.7, 12/31/99

Local Policy: No

Local Procedures: No

Training Required: No

Approved by:

Effective date: 12/31/99

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Application

To All Department of Children's Services Assistant Commissioners, Directors, Superintendents and Fiscal and Administrative Services Employees.

Authority: TCA 37-5-106

Policy

The Department of Children's Services fiscal and administrative services division shall process journal vouchers in a manner that will comply with the Department of Finance And Administration's Policy 18.

Procedures

A. Processing guidelines for journal voucher's

1. Journal vouchers received for payment for an amount of \$2,500 or less will be processed by the 15th of the month after the end of the quarter and \$2,500.01 and above will be processed five days after the receipt of the journal voucher.
2. Journal vouchers for expenditures of Mental Health Mental Retardation services originated by fiscal and administrative services staff shall be processed five days after payment is made through the standard claim process.
3. Journal vouchers of \$2,500 or less billing another state agency will be processed by the 15th of the month after the end of the quarter, over \$2,500.01 through \$350,000 will be billed within five (5) working days after the expense/ expenditure is incurred or the service is rendered.

4. School food nutrition billings will be billed 10 days after date of the issuance of accounting reports
5. Journal vouchers for revenue initiated by another state agency in the amount of \$2,500.01 through \$350,000 will be processed within five (5) working days after receiving by the Department of Children's Services.
6. Journal Vouchers for revenue initiated by another state agency totaling \$2,5000 and less will be processed within the month that it was received.

B. Expenditures

1. Journal vouchers are received by the fiscal and administrative services mail clerk, clocked in and given to the account technician.
2. The account technician logs the information into a Foxpro database file entitled F:\data\GA\policy18\po118jv
 - ◆ Complete fields 1 - 5
 - ◆ Enter dates received by an employee of DCS if other than fiscal and administrative services and the date received in General Accounting.
 - ◆ If the account technician determines that the JV should go to a different department, the JV is forwarded immediately and field 21 is completed. If the JV belongs to DCS, it is given to designated staff in general accounting.
3. The designated staff assigns the compliance code and compliance date. Compliance codes are:
 - ◆ A - Billing and paying \$2,500 or less - 15 days after EOQ;
 - ◆ B - Billing>\$2,500<\$350,000 - Within 30 days;
 - ◆ C - Paying>\$2,500 & above - Five days of JV receipt;
 - ◆ D - Billing>\$350,000 & above - Five days after date paid;
 - ◆ E - Billing Amount - STARS report date + ten (10) days;
 - ◆ F - Paying originate JV (MHMR) - Five days after SCI process;
 - ◆ Complete data base fields 6 - 8 and submit to account technician.
4. The account technician:
 - ◆ Audits, codes and enters the JV into STARS;
 - ◆ Completes fields 9 –17;
 - ◆ Attach memo from director of accounting stating the date

JV was received and date JV must be returned;

- ♦ Hand delivers JV to the approver with a cover sheet that is to be signed and given back to account technician.
- 5. Upon receipt of approved JV, the account technician completes fields 19 - 20 & 25 - 26 in the data base file.
- 6. If this process results in a JV that doesn't meet the compliance date, the account technician fills in field 22 that shows the reason for noncompliance.
- 7. In the case of noncompliance, the director of fiscal and administrative services is notified and the date of notification is entered in field 27 by the account technician.
- 8. Journal vouchers (including I Batch) paid for Youth Development Centers and Tennessee Preparatory School and supporting documentation shall be forwarded to them for their records.
- 9. Copies of federal financial reports reimbursement documentation shall be forwarded to the youth development centers and Tennessee Preparatory School fiscal office.
- 10. All journal vouchers billed to the Division of Information Resources must be routed to the Director of Information Resources or designee for verification and approval before processing.

**C. School food
nutrition journal
vouchers**

1. Journal Vouchers received shall be date stamped and processed within guidelines set forth in Finance and Administration Policy 18.
2. Service shall be verified as received before journal vouchers are paid.
3. Reallocation journal vouchers shall be forwarded to central office fiscal and administrative services for processing
4. Copies of journal vouchers affecting Youth Development Centers and Tennessee Preparatory School shall be maintained in the Youth Development Center and Tennessee Preparatory School fiscal office files.

**D. Other
interdepartmental
revenue from
education**

1. Each grant for interdepartmental revenue is set up in individual cost centers by designated staff.
2. Cost is keyed in STARS by designated staff using grant codes to record in the grant file. Payroll is also recorded in the grant file.
3. STARS report 833 for each grant is received in fiscal and administrative services by the designated staff for the preparation of reimbursements on a journal voucher.
4. Reports 833 are accumulated and Journal vouchers are

completed by designated staff according to the following schedule:

- ◆ \$0 - \$2,500 billed by the 15th of the month following the quarter end;
- ◆ \$2,500.01 - \$350,000 billed within 30 days;
- ◆ Over \$350,000 within 5 days of expenditure.

If STARS accounting reports are used for billing purposes, the journal voucher will be processed within 5 working days after reports are available.

**E. Career ladder
journal vouchers**

1. A list containing employees names for career ladder to be paid are received in fiscal and administrative services from support services, education services section for keying by payroll.
2. Five working days after payroll has been made, the list from support services, education services section and the payroll register is furnished to accounting by the accounts payable section.
3. Accounting will compute benefits and prepare journal voucher within 10 working days of the following month end.

**F. Revenue billed to
DCS from other
state agencies**

1. The fiscal and administrative services mail clerk will be responsible for date stamping in journal vouchers. The mail clerk will date stamp the canary and white copy and submit to the fiscal and administrative services receivables section
2. The account technician in the receivables section will complete the processing of journal vouchers according to the following schedule.
 - ◆ Under \$2,500 in the same month billed to DCS;
 - ◆ \$2,500.01 and over will be processed within 5 working days of receipt date.

Forms/Templates

None

Collateral Documents

Finance and Administration Policy 18.

Standards

None